## MEIGS D. BENJAMIN & CO.

[To accompany bill H. R. No. 50.]

FEBRUARY 29, 1840.

Mr. Curtis, from the Committee on Commerce, submitted the following

## REPORT:

The Committee on Commerce, to whom was referred the petition of Meigs D. Benjamin & Co., of the city of New York, praying a remission of certain duties paid upon damaged goods imported from France, report as follows:

That in January, 1839, the petitioners imported from France a large quantity of merchandise, and gave their bonds for the duties; that, among the merchandise, were ten cases of leather gloves, which, on the 2d of Febuary, 1839, were discovered to be damaged; of which fact due proof was made to the collector of New York, by the petitioners, on the eleventh day after the landing of the goods, as to seven of the said cases of gloves, and on the thirteenth day after the landing thereof, as to the residue. In pursuance of an order of the collector, made on the 4th of February, 1839, the amount of damage to said ten cases of gloves was ascertained by the sworn appraisers of the United States, as appears by the testimony of one of them, and the amount of reduction of duties on account of the diminished value of the goods is ascertained to be two hundred dollars and forty-six cents. petitioners have paid their bonds in full, and ask for a remission of this sum, which they have paid in the form of duties upon merchandise beyond its actual value. Had the proof of damage been made one day earlier as to seven of the cases of gloves, and three days earlier as to three of the cases, the collector would have had authority, by law, to make the allowance now claimed; and as there appears to have been no intentional fraud or negligence on the part of the petitioners, but, on the contrary, that they made and completed their proofs as soon as it was in their power; under the circumstances of the case, the committee are of opinion that the excess of duties ought to be refunded, and accordingly report a bill for that purpose. Blair & Rives, printers.

Conduces Rop. No. 21.

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